

AMENDMENTS TO THE SPECIFICATION

Please amend the thirteenth paragraph on page 9 of the specification as follows:

Fig. 28 is cross section view of a semiconductor device according an eleventh embodiment ~~the claim 11~~ of the present invention;

Please amend the last two paragraphs on page 9 of the specification as follows:

Fig. 30 is a cross section view of a semiconductor device according to a prior art; and

Fig. 31 is a cross section view showing the condition of the depletion layer in the OFF condition of a semiconductor device according to a prior art[.];

Please insert the following two paragraphs after the last paragraph on page 9 of the specification:

Fig. 32 is a cross section view of a semiconductor device according to the tenth embodiment of the present invention in which the buried impurity region includes slits; and

Fig. 33 is a cross section view of a semiconductor device according to the eleventh embodiment of the present invention in which the buried impurity region includes slits.

Please amend the paragraph spanning pages 22 and 23 of the specification as follows:

N diffusion regions 34a, 34b or the like are formed on the surface of the N⁻ epitaxial layer 2. P diffusion region ~~[[35a]]~~ 35 or the like are formed so as to surround the N diffusion regions 34a, 34b or the like around the periphery. In addition, an N⁺ diffusion region 36 which reaches to an N⁺ buried diffusion region 3 is formed in the surface of the N⁻ epitaxial layer 2. A

gate electrode 33 is formed above the surface of the P diffusion regions [[35a]] 35 or the like located between the N diffusion region 34a, 34b or the like and the N⁻ epitaxial layer 2 with an insulating film interpolated in between.

Please amend the second full paragraph on page 25 of the specification as follows:

Here, though the case wherein narrowed parts are formed in the N⁺ buried diffusion region is described in the tenth and eleventh embodiments, the structure where slits with proper intervals are provided can improve the withstanding voltage in the same manner. These structures of the tenth and eleventh embodiments, in which the N⁺ buried diffusion regions includes slits, are respectively shown in Figs. 32 and 33.

AMENDMENTS TO THE DRAWINGS

Figs. 32 and 33 have been added. Fig. 32 corresponds to the tenth embodiment of the invention, and Fig. 33 corresponds to the eleventh embodiment of the invention. Figs. 32 and 33 are substantially identical to Figs. 25 and 28, respectively, except the narrowed parts of Figs. 25 and 28 have been replaced with slits in Figs. 32 and 33. Support for the subject matter illustrated in these new drawings can be found on page 25, lines 16-19 of Applicant's specification.